

voted with you, reluctantly, on your bill and now I think that, and you told us that you had this idea that you were going to come up with on Select File that was not going to take away from existing programs, which was not going to cause an increase in taxes, and now you are asking us to advance an A bill.

SENATOR CARSTEN: Senator Haberman, will you respond, please.

SENATOR HABERMAN: Yes, I will. The A bill, Senator Smith, was not my idea. But with every bill of this type you will get an A bill. Regardless, you are going to get an A bill. I made my remarks I would not ask for a tax increase, and if this 63,000, which I am saying is a false figure, I will even go so far to say I will include that, that it won't raise the taxes, if that will put to rest the uneasiness that it seems. Now, I want you to start looking at every bill that has an A bill and compare the difference as to what the Revenue Department says it will cost to put that bill into effect. Senator Smith, it will not cost the money the Revenue Department says because they do not want this tax exemption. That is the reason. I will stand here and say it. I hope they print it because the Revenue Department is in favor of adding on taxes, not exempting taxes. Does that answer your question?

SENATOR SMITH: Yes, thank you.

SENATOR CARSTEN: Senator Vard Johnson, please.

SENATOR V. JOHNSON: Well, Mr. Speaker and members of the Legislature, I do...I would like to answer Senator Smith's question as to why this bill does carry an enormous price tag of \$62,000 to administer an exemption. It carries it because, you know, the poor old sales tax collector with the Senator Haberman exemption is now going to have to distinguish spark plugs for trucks which, of course, would not be exempt from spark plugs for tractors, which would be exempt. Now, a spark plug is a spark plug and I suppose it is pretty well interchangeable. Well, that is true for an awful lot of parts that could go into farm trucks and other kind of equipment that some of them would be nonexempt and some of them would be exempt. Administrative cost to the sales tax collector and to the sales tax enforcers increase very dramatically given the scope and the size and the